

INDIANA TAX COURT

Cases Transmitted

Week of 1/9/06

Name: Brambles Industries, Inc. d/b/a Chep USA v. Ind. Dept. of State Revenue

Case No. 49T10-0601-TA-3

Date Filed: 1/12/06

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Type of Tax: Sales – Taxpayer challenges whether pallets rental or purchase was exempt under “for resale” exemption; whether empty containers and wrapping materials are exempt from sales tax when acquired for use on non-refundable packages.